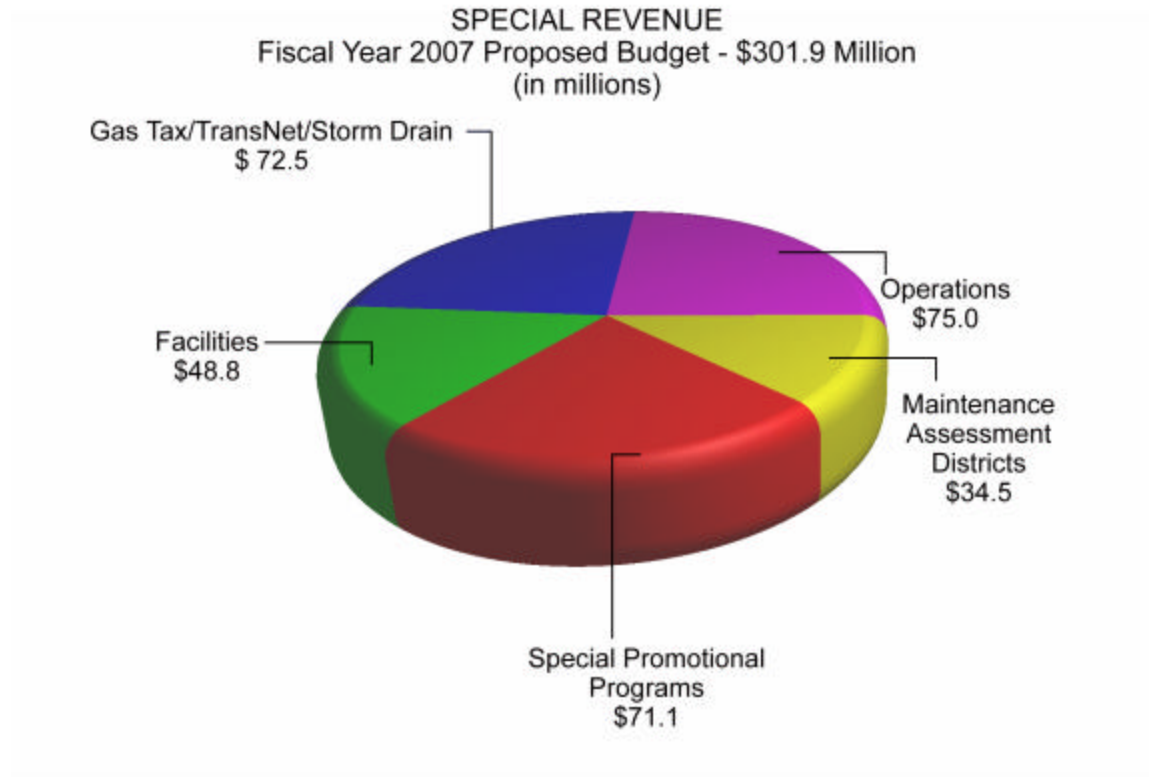


# Special Revenue Funds



Special Revenue Funds account for revenues that are received for specifically identified purposes, such as TransNet, Gas Tax, and Special Promotional Programs.

- The City of San Diego's share of **TransNet** revenue is based on population and the number of local street and road miles maintained.
- The **Gas Tax Fund** results from the combination of laws that impose a tax on the use of gasoline. The current total tax on fuel is 18 cents per gallon.
- **Special Promotional Program** is funded through a portion of the City's 10.5 cent Transient Occupancy Tax (TOT). Additional funding for promotional programs is provided by the General Fund.

At a Glance

# Special Revenue Funds

|   | Salary and Benefit<br>Adjustments | Supplemental<br>Information | Vacancy Savings | Non-Discretionary | Restructure/<br>Transparency | Other Department<br>Adjustments | Total           |
|---|-----------------------------------|-----------------------------|-----------------|-------------------|------------------------------|---------------------------------|-----------------|
| <b>City Treasurer</b>                     |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | 1.00                        | -               | -                 | (0.04)                       | (2.00)                          | (1.04)          |
| PE  | \$ 7,972                          | \$ 92,276                   | \$ -            | \$ -              | \$ (6,553)                   | \$ (129,614)                    | \$ (35,919)     |
| NPE                                       | \$ -                              | \$ 24,000                   | \$ -            | \$ (7,938)        | \$ -                         | \$ (2,501)                      | \$ 13,561       |
| Total Cost                                | \$ 7,972                          | \$ 116,276                  | \$ -            | \$ (7,938)        | \$ (6,553)                   | \$ (132,115)                    | \$ (22,358)     |
| <b>Community and Economic Development</b> |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | 5.90                        | -               | -                 | (0.80)                       | -                               | 5.10            |
| PE  | \$ 85,512                         | \$ 589,127                  | \$ (19,826)     | \$ -              | \$ (152,565)                 | \$ -                            | \$ 502,248      |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ 235,200        | \$ -                         | \$ -                            | \$ 235,200      |
| Total Cost                                | \$ 85,512                         | \$ 589,127                  | \$ (19,826)     | \$ 235,200        | \$ (152,565)                 | \$ -                            | \$ 737,448      |
| <b>Convention Center</b>                  |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE  | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ -                            | \$ -            |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ 359,260                      | \$ 359,260      |
| Total Cost                                | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ 359,260                      | \$ 359,260      |
| <b>Development Services</b>               |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | 1.00                        | -               | -                 | -                            | -                               | 1.00            |
| PE  | \$ 8,580                          | \$ 76,240                   | \$ -            | \$ -              | \$ -                         | \$ -                            | \$ 84,820       |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ (7,671)        | \$ -                         | \$ -                            | \$ (7,671)      |
| Total Cost                                | \$ 8,580                          | \$ 76,240                   | \$ -            | \$ (7,671)        | \$ -                         | \$ -                            | \$ 77,149       |
| <b>Engineering and Capital Projects</b>   |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | 2.00                        | -               | -                 | -                            | 0.15                            | 2.15            |
| PE  | \$ 41,712                         | \$ 87,759                   | \$ (6,557)      | \$ -              | \$ -                         | \$ 25,653                       | \$ 148,567      |
| NPE                                       | \$ -                              | \$ 10,782                   | \$ -            | \$ 18,547         | \$ -                         | \$ -                            | \$ 29,329       |
| Total Cost                                | \$ 41,712                         | \$ 98,541                   | \$ (6,557)      | \$ 18,547         | \$ -                         | \$ 25,653                       | \$ 177,896      |
| <b>Environmental Services</b>             |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | 2.15                        | -               | -                 | -                            | 1.00                            | 3.15            |
| PE  | \$ 64,606                         | \$ 166,815                  | \$ (6,542)      | \$ -              | \$ -                         | \$ 111,338                      | \$ 336,217      |
| NPE                                       | \$ -                              | \$ 473,567                  | \$ -            | \$ 4,987          | \$ -                         | \$ 5,000                        | \$ 483,554      |
| Total Cost                                | \$ 64,606                         | \$ 640,382                  | \$ (6,542)      | \$ 4,987          | \$ -                         | \$ 116,338                      | \$ 819,771      |
| <b>Gas Tax</b>                            |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE  | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ -                            | \$ -            |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ 239,939                      | \$ 239,939      |
| Total Cost                                | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ 239,939                      | \$ 239,939      |
| <b>General Services</b>                   |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | 8.00                        | -               | -                 | (317.57)                     | 3.00                            | (306.57)        |
| PE  | \$ 887,835                        | \$ 549,030                  | \$ -            | \$ -              | \$ (24,547,566)              | \$ 206,966                      | \$ (22,903,735) |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ 88,650         | \$ (26,836,031)              | \$ 755,000                      | \$ (25,992,381) |
| Total Cost                                | \$ 887,835                        | \$ 549,030                  | \$ -            | \$ 88,650         | \$ (51,383,597)              | \$ 961,966                      | \$ (48,896,116) |
| <b>Library</b>                            |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE  | \$ 10,811                         | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ -                            | \$ 10,811       |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ (456)          | \$ -                         | \$ -                            | \$ (456)        |
| Total Cost                                | \$ 10,811                         | \$ -                        | \$ -            | \$ (456)          | \$ -                         | \$ -                            | \$ 10,355       |
| <b>Mission Bay Improvements Fund</b>      |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE  | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ -                            | \$ -            |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ 1,097,595                    | \$ 1,097,595    |
| Total Cost                                | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ 1,097,595                    | \$ 1,097,595    |
| <b>Municipal Parking Garage</b>           |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | -                           | -               | -                 | -                            | 3.50                            | 3.50            |
| PE  | \$ -                              | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ 289,437                      | \$ 289,437      |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ 10,878         | \$ -                         | \$ 2,516,776                    | \$ 2,527,654    |
| Total Cost                                | \$ -                              | \$ -                        | \$ -            | \$ 10,878         | \$ -                         | \$ 2,806,213                    | \$ 2,817,091    |
| <b>Office of the CIO</b>                  |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | 9.50                        | -               | -                 | (4.00)                       | 5.00                            | 10.50           |
| PE  | \$ 211,848                        | \$ 928,463                  | \$ (55,356)     | \$ -              | \$ (387,311)                 | \$ 579,683                      | \$ 1,277,327    |
| NPE                                       | \$ -                              | \$ 406,860                  | \$ -            | \$ 32,704         | \$ (309,415)                 | \$ 234,672                      | \$ 364,821      |
| Total Cost                                | \$ 211,848                        | \$ 1,335,323                | \$ (55,356)     | \$ 32,704         | \$ (696,726)                 | \$ 814,355                      | \$ 1,642,148    |
| <b>Park &amp; Recreation</b>              |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | -                           | -               | -                 | (5.39)                       | -                               | (5.39)          |
| PE  | \$ 17,019                         | \$ -                        | \$ -            | \$ -              | \$ (370,240)                 | \$ -                            | \$ (353,221)    |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ 213,130        | \$ (675,554)                 | \$ 19,489                       | \$ (442,935)    |
| Total Cost                                | \$ 17,019                         | \$ -                        | \$ -            | \$ 213,130        | \$ (1,045,794)               | \$ 19,489                       | \$ (796,156)    |
| <b>PETCO Park</b>                         |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE  | \$ 110                            | \$ -                        | \$ -            | \$ -              | \$ -                         | \$ -                            | \$ 110          |
| NPE                                       | \$ -                              | \$ -                        | \$ -            | \$ 30,216         | \$ -                         | \$ 1,821,155                    | \$ 1,851,371    |
| Total Cost                                | \$ 110                            | \$ -                        | \$ -            | \$ 30,216         | \$ -                         | \$ 1,821,155                    | \$ 1,851,481    |

# Special Revenue Funds

|                                       | Salary and Benefit<br>Adjustments | Supplemental<br>Information | Vacancy Savings | Non-Discretionary | Restructure/<br>Transparency | Other Department<br>Adjustments | Total           |
|---------------------------------------|-----------------------------------|-----------------------------|-----------------|-------------------|------------------------------|---------------------------------|-----------------|
| <b>Planning</b>                       |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | 1.50                        | -               | -                 | (0.06)                       | 0.50                            | 1.94            |
| PE \$                                 | 17,094                            | \$ 141,297                  | \$ (10,891)     | \$ -              | \$ (9,828)                   | \$ 50,374                       | \$ 188,046      |
| NPE \$                                | -                                 | -                           | -               | \$ 8,286          | -                            | \$ 3,771                        | \$ 12,057       |
| Total Cost \$                         | \$ 17,094                         | \$ 141,297                  | \$ (10,891)     | \$ 8,286          | \$ (9,828)                   | \$ 54,145                       | \$ 200,103      |
| <b>Police</b>                         |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE \$                                 | -                                 | -                           | -               | -                 | -                            | \$ 34,725                       | \$ 34,725       |
| NPE \$                                | -                                 | -                           | -               | \$ 41,242         | -                            | \$ 1,998,532                    | \$ 2,039,774    |
| Total Cost \$                         | -                                 | -                           | -               | \$ 41,242         | -                            | \$ 2,033,257                    | \$ 2,074,499    |
| <b>QUALCOMM Stadium</b>               |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | 1.00                        | -               | -                 | (0.22)                       | -                               | 0.78            |
| PE \$                                 | 70,146                            | \$ 483,286                  | \$ (19,255)     | \$ -              | \$ (34,612)                  | \$ -                            | \$ 499,565      |
| NPE \$                                | -                                 | \$ 615,787                  | -               | \$ (292,446)      | -                            | \$ 292,703                      | \$ 616,044      |
| Total Cost \$                         | \$ 70,146                         | \$ 1,099,073                | \$ (19,255)     | \$ (292,446)      | \$ (34,612)                  | \$ 292,703                      | \$ 1,115,609    |
| <b>Regional Park Improvement Fund</b> |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE \$                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| NPE \$                                | -                                 | -                           | -               | -                 | -                            | \$ 1,097,595                    | \$ 1,097,595    |
| Total Cost \$                         | -                                 | -                           | -               | -                 | -                            | \$ 1,097,595                    | \$ 1,097,595    |
| <b>San Diego Fire-Rescue</b>          |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE \$                                 | 274,614                           | -                           | \$ (49,864)     | \$ -              | -                            | \$ -                            | \$ 224,750      |
| NPE \$                                | -                                 | -                           | -               | \$ (20,923)       | -                            | \$ (28,286)                     | \$ (49,209)     |
| Total Cost \$                         | \$ 274,614                        | -                           | \$ (49,864)     | \$ (20,923)       | -                            | \$ (28,286)                     | \$ 175,541      |
| <b>Special Promotional Programs</b>   |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | 0.25                        | -               | -                 | (0.02)                       | 1.00                            | 1.23            |
| PE \$                                 | (6,851)                           | \$ 22,732                   | -               | -                 | \$ (3,145)                   | \$ 90,926                       | \$ 103,662      |
| NPE \$                                | -                                 | -                           | -               | \$ 1,554          | \$ 385,000                   | \$ (33,484,963)                 | \$ (33,098,409) |
| Total Cost \$                         | \$ (6,851)                        | \$ 22,732                   | -               | \$ 1,554          | \$ 381,855                   | \$ (33,394,037)                 | \$ (32,994,747) |
| <b>TransNet</b>                       |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE \$                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| NPE \$                                | -                                 | -                           | -               | -                 | -                            | \$ (17,426,187)                 | \$ (17,426,187) |
| Total Cost \$                         | -                                 | -                           | -               | -                 | -                            | \$ (17,426,187)                 | \$ (17,426,187) |
| <b>Trolley Extension Reserve</b>      |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| PE \$                                 | -                                 | -                           | -               | -                 | -                            | -                               | -               |
| NPE \$                                | -                                 | -                           | -               | -                 | -                            | \$ 7,668                        | \$ 7,668        |
| Total Cost \$                         | -                                 | -                           | -               | -                 | -                            | \$ 7,668                        | \$ 7,668        |
| <b>Fund Total</b>                     |                                   |                             |                 |                   |                              |                                 |                 |
| Positions                             | -                                 | 32.30                       | -               | -                 | (328.10)                     | 12.15                           | (283.65)        |
| PE \$                                 | 1,691,008                         | \$ 3,137,025                | \$ (168,291)    | \$ -              | \$ (25,511,820)              | \$ 1,259,488                    | \$ (19,592,590) |
| NPE \$                                | -                                 | \$ 1,530,996                | -               | \$ 355,960        | \$ (27,436,000)              | \$ (40,492,782)                 | \$ (66,041,826) |
| Total Cost \$                         | \$ 1,691,008                      | \$ 4,668,021                | \$ (168,291)    | \$ 355,960        | \$ (52,947,820)              | \$ (39,233,294)                 | \$ (85,634,416) |

Highlights of other department budget changes are provided below:

## City Treasurer

- (\$129,614) Transfer 1.00 Senior Account Clerk and 1.00 Word Processing Operator to City Treasurer General Fund.

## Convention Center

- \$60,601 Increase for administrative costs.
- \$300,000 Increase in expenditures equivalent to increase in Transient Occupancy Tax revenues allocated to the Convention Center.

## Engineering and Capital Projects

- Transfer of 0.15 Deputy Director from Engineering and Capital Projects Water and Sewer Design Internal Service Fund

## Gas Tax

- \$111,383 Increase to fund Park and Recreation Department street median maintenance.
- \$124,378 Increase for Maintenance Assessment Districts.

# Special Revenue Funds

## General Services

- \$360,000 Increase for street light conversion.
- \$300,000 Increase for electrical circuit replacement.
- \$301,966 Addition of 3.00 Parking Enforcement Officer I positions related expenditures for street sweeping parking enforcement.

## Office of the Chief Information Officer

- \$417,320 Addition of 1.00 Associate Communications Engineer, 1.00 Communications Technician, 1.00 Sr. Communications Technician, and associated expenditures to prepare the specifications and design for the new microwave equipment and mobile data equipment infrastructure for the Public Safety Communications project.
- \$37,109 Addition in contractual services.
- \$18,330 Addition in overtime for CityTV 24 public meeting coverage and video productions.
- \$70,000 Increase in cable contracting support.
- \$274,974 Addition of 1.00 Program Manager and 1.00 Information Systems Analyst III and associated funding for the Program Management Office, which will assist City departments with project management and software requirement analysis.

## Park and Recreation

- \$19,489 Addition for transfers to Maintenance Assessment Districts.

## PETCO Park

- \$1,241,371 Increase for various debt service and administrative costs.
- \$610,000 Increase for PETCO Park police services.

## Planning – Facilities Financing

- \$50,874 Transfer 0.50 Senior Management Analyst and associated revenue from Planning Department General Fund.

## Police

- \$1,823,300 Addition for seized assets auction revenue to fund the sales tax payment and the first lease payment for the new helicopters.
- \$175,232 Addition for new jail per diem for female and male misdemeanants.
- \$34,725 Increase in temporary help for Unlicensed Driver Vehicle Impound Fees Fund.

## QUALCOMM Stadium

- \$92,703 Increase for contractual obligations.
- \$200,000 Increase to maintain Chargers Training Facility per contractual obligation.

## San Diego Fire-Rescue

- (\$28,286) Decrease in Administrative fees changes for the Fire/Lifeguard Facilities Fund.

## Special Promotional Programs/Transient Occupancy Tax Fund

- \$3,640,068 Increase for the Ballpark Major Facility Fund for joint-use management agreement requirements and other operating expenses of PETCO Park.
- \$2,500,000 Increase for the QUALCOMM Stadium Fund for maintenance and operations of the Stadium.
- \$90,926 Addition of 1.00 Associate Management Analyst, which will be

# Special Revenue Funds

funded by State grants to administer the Public Art Program.

- \$300,000 Reallocation from the Major Events Revolving Fund allocation to the New Convention Facility Fund to support the Convention Center Corporation.
- (\$39,109,363) Reduction of transfer to the General Fund due to reduction of sales tax revenues allocated to Special Promotional Programs, resulting in no net impact to either the General Fund or the Transient Occupancy Tax Fund.
- (\$322,308) Reduction in support for the Balboa/Mission Bay Improvement Fund primarily due to completion of funding for the Natural History Museum.
- (\$179,120) Reduction in support for the Convention Center Complex Fund due to reduction in debt service lease payments.
- (\$14,240) Reduction in support for the Economic Development Programs primarily due to funding requests below prior year allocations.

## Storm Drain Fund

- \$18,798 Increase for National Pollution Discharge System Cooperative Agreement.
- (\$18,798) Reduction in administrative support from Engineering and Capital Projects.

## TransNet

- \$3,847,638 Increase for various TransNet funded capital improvements projects
- (\$21,273,825) Reduction for TransNet commercial paper funded capital improvements projects.

## Concourse and Parking Garage

- \$2,516,776 Inaugural budget for the Concourse and Parking Garages previously managed by an outside corporation, includes addition of 1.00 Supervising Property Agent, 1.00 Clerical Assistant II, 0.50 Account Clerk, 0.50 Information Systems Analyst II, and 0.50 Associate Management Analyst.

## Mission Bay Improvements Fund

- \$1,000,000 Funding for lifeguard boat dock. Expenses equal to revenue per Mission Bay Ordinance (Council Ordinance O-2003-64 and Municipal Code 22.0229).
- \$97,595 Funding for other capital projects deferred maintenance.

## Regional Park Improvement Fund

- \$1,097,595 Restoration of funding per Mission Bay Ordinance (Council Ordinance O-2003-64 and Municipal Code 22.0229) to be used for deferred maintenance.